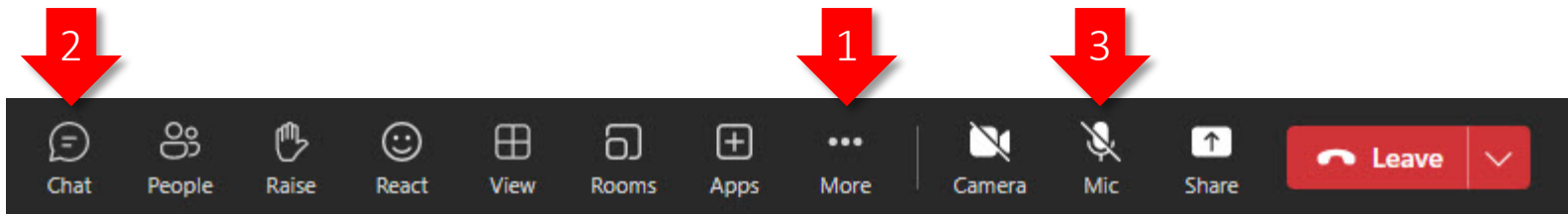


WELCOME! THE PRESENTATION WILL BEGIN SHORTLY...

1. To change your speaker or microphone settings, select **More actions > Settings > Device settings** in the control bar
 - Test your audio to ensure that it is working correctly
2. Use **Show conversation** to open the Meeting chat panel
 - You can use Meeting chat to ask questions or respond
3. Please mute your microphone (toggle the microphone button) when not speaking





APRIL 2024

INTRODUCTION TO CAPITAL ASSET MANAGEMENT SYSTEM (CAMS) VIRTUAL TRAINING

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OFM

OFFICE OF FINANCIAL MANAGEMENT

AGENDA

Welcome Information/Attendance Check

What is CAMS?

What's New?

CAMS Basics

CAMS Demonstrations

More Information and Resources



WE ARE HAPPY YOU'RE HERE!

Breaks

Questions, chat feature, and raising hands

In case we get disconnected...

Self-paced practice exercises and job aids

Training material available at ofm.wa.gov



ATTENDANCE CHECK

If the name that you registered under in the Learning Center isn't showing in the Participants list, please let us know that you're here.

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LEARNING OBJECTIVES

The learning objectives are described from a general, system usage perspective:

- What is CAMS?
- Understand the relationship between AFRS & CAMS
- How to Access CAMS
- How to Add/Change/Dispose/Undispose/View/Undo Assets
- How Depreciation Works
- CAMS Reporting
- How to Resolve Common CAMS Issues
- Who to Contact for Help with CAMS

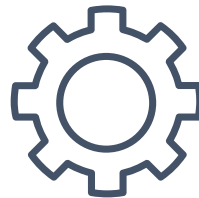
Several topics include a paired demonstration in a training environment

WHAT IS CAMS?

CAMS is a real-time mainframe application for capital asset inventory

Used by most state agencies to:

- Record all assets that meet the state's capitalization policy (SAAM, Chapter 30)
 - Waiver needed from OFM if an alternative system is used for capitalized assets
- Record small and attractive assets (if not present in another system)



WHAT IS THE PURPOSE OF CAMS?

To provide control of and accountability of fixed assets

To gather information needed for the preparation of management and financial reports

To monitor the physical condition of fixed assets



WHAT IS A CAPITAL ASSET?

All land

The state highway system operated by DOT

Infrastructure with a cost of \$100,000 or greater

Buildings, building improvements, improvements other than buildings with a cost of \$100,000 or greater

Intangible assets with a cost of \$1,000,000 or more that are “identifiable” by meeting either of the following conditions:

- The asset is capable of being separated or divided and sold, transferred, licensed, rented, or exchanged; or
- The asset arises from contractual or other legal rights, regardless of whether those rights are transferable or separable

All other capital assets with a unit cost of \$5,000 or greater, or collections with a total cost of \$5,000 or greater

All capital assets acquired with Certificates of Participation (COP) that have a service life of more than one year, and meet the state’s capitalization policy



EXAMPLES OF A CAPITAL ASSET

Capital assets of the state may include:

- Buildings, building improvements, Construction in Progress (CIP), land and improvements to land: DOC prison wing, State Park shelters
- Infrastructure, leasehold improvements: irrigation systems, heating systems, parking lots
- Vehicles, computer equipment, art collections



UNDERSTANDING THE AFRS & CAMS RELATIONSHIP

AFRS and CAMS share the same platform and security ID

AFRS doesn't manage fixed assets, so CAMS (or discrete agency solutions) allows agencies to:

- View, add, change and dispose assets throughout their life
- Create reports for physical inventories
- Maintain asset history and calculate depreciation, allowing fiscal staff to create JV entries for AFRS GL accounts for year-end reconciliation

OneWA will include fixed asset accounting functionality



WHAT'S NEW FOR 2024?

In November 2022, the code “C” for Capitalized Lease in the Ownership field was removed.

- The code “S” will now reflect both State Owned and Lease-to-Own.

In May 2023, an additional ownership field has been added.

- S: State Owned and Lease-to-Own
- L: Operating lease (no depreciation calculated)
- P: Certificate of Participation (all COP assets are capitalized/depreciated)
- X: State owned asset acquired through or used in a public-private or public-public partnership (capitalized/depreciated)



ACCESSING CAMS AND CAMS RESOURCES

You will need a mainframe user ID, called a Resource Access Control Facility (RACF)

- If your agency has a RACF Administrator, contact them (sometimes referred to as the AFRS Help Desk)
- If your agency doesn't have a RACF Administrator (or if you don't know), submit a ticket to the WaTech Support Center at 360-586-1000 or support@watech.wa.gov

You will need your agency CAMS Administrator to add your account to your agency's profile

You will need to use a mainframe application to access CAMS (Host On Demand, Jolly Giant, etc.)

OFM CAMS Product Page

- <https://www.ofm.wa.gov/it-systems/capital-asset-management-system-cams>



CAMS BASIC NAVIGATION

Key Command	Functions
F3	Go to previous screen.
F12	Return to the CAMS message screen.
PAUSE\BREAK	Go to the logout screen (type: LOGO to logout), or if connection freezes.
TAB	Skip to the next field. Important for data entry!
Enter	Continue or write the data record.

If, after using PAUSE/BREAK, you are still stuck, wait 30 minutes then try again

- If problem persists, contact the OFM Help Desk



DEMONSTRATION #1

ACCESSING CAMS

Watch the instructor demonstrate this
exercise

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**BREAK -
RETURN AT 9:10 AM**

ADD ASSETS

OFM maintains the State Administrative & Accounting Manual (SAAM) that guides accounting in WA

SAAM, Chapter 30 covers fixed asset subjects (class and location codes for each asset are in Section 30.50)

Your agency has policy and procedures regarding fixed assets

- Vehicles and other assets are entered by region staff and reconciled by HQ staff quarterly



ADD ASSETS

A = ADD function (default function)

- Use when adding one asset record at a time

R = ADD/RETAIN DATA

- Use when adding a series of same asset records

F = REFRESH

- Use when a different asset is added, usually after R (ADD/RETAIN DATA) is used

V = VIEW SCREEN (after ADD only)



ADD AN ASSET WALKTHROUGH

Watch on the instructor's PC as we add an asset in CAMS

Follow along with the CAMS Screen Reference Job Aid for tips and explanations

Remember this link - Capital Asset Class and Location Code Tables:

- <https://www.ofm.wa.gov/policy/30.50.htm>



DEMONSTRATIONS #2, #3, AND #4

ADDING CAMS ASSETS

Watch the instructor demonstrate this
exercise

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**BREAK -
RETURN AT 10:05 AM**

CHANGE ASSETS

Changing assets happens less frequently but is still important

Examples:

- A region office is closed and all the location codes for those assets needs to change
- New agency starts up and existing assets from other agencies are brought in
- Weapons are moved from one prison location to another
- A class code is determined to be wrong, and needs changed on a record



CHANGE ASSETS

All CAMS asset fields can be changed except for:

- Acquisition Date
 - This is important for reporting depreciation
- Ref
 - This is the key to the database for that record
- Use (life field)
 - This is normally set by the class code at entry, but some change is allowed if:
 - The asset is degraded – enter COND code to “O” and change life
 - When the asset purchased is not in a new condition – enter COND code to “U” and a lower month life can be added



DEMONSTRATION #5

CHANGING CAMS ASSETS

Watch the instructor demonstrate this
exercise

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DISPOSE ASSETS

Fixed assets get old, vehicles get in accidents, or just wear out

All assets have a Useful Life based on agency experience

Class codes are used to determine how long a given asset normally lasts

23	Motor Vehicles, Trailers, Cycles and Combat Vehicles (All, except otherwise indicated)
	<u>Vehicles (Autos, Vans, and Light Trucks) up to 10,000 lbs. GVW. Life is a function of the type of vehicle and the nature of vehicle use:</u>
2308	Having a Useful Life of: 3 Years
2309	Having a Useful Life of: 4 Years
2310	Having a Useful Life of: 5 Years
2311	Having a Useful Life of: 6 Years
2312	Having a Useful Life of: 7 Years



DISPOSE ASSETS

Disposal changes the status of an asset that is no longer used by the agency

Disposed assets are archived after six years

Required fields in CAMS to dispose are Disposal Date and Disposal Authority (number)

Some examples are:

- Assets entered in error (asset was bought and then returned)
- Lost, stolen, or destroyed (truck wrecked in an accident)



```
DISP DATE: 05312015 DISP AUTH: 172118
```

DISPOSING OF CAMS FEATURE ASSETS

If you are disposing a feature of another asset, you may also need to dispose of the parent asset as well

CAMS won't notify you of asset relationships when you dispose a feature or a parent asset

UN-DISPOSE ASSETS

Occasionally an asset that was disposed needs to be brought back (un-disposed)

Un-dispose allows users to activate an asset that was previously disposed because:

- The asset was previously reported as missing but found
- The disposal was entered in error

Function “X” toggles the disposal and un-disposal of any record

What about the function “Undo”?

- Only used on the same day as entered



DEMONSTRATION #6 AND #7

DISPOSING AND UN-DISPOSING CAMS ASSETS

Watch the instructor demonstrate this
exercise

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VIEW DEPRECIATION ASSETS

Depreciation is a monthly expense that represents the usage of an asset

While not as important in governmental accounting, CAMS calculates it for most records and agencies report it on annual reports

```
AGENCY: 3100
      FUNCTION:  (S=SELECT PAGE)
      PAGE: 002 OF 002
REFERENCE NO: E11329500000 000
ACQ DATE: 12202011
USE LIFE: 060
TOTAL COST: _____ 24,443.85
SALVAGE VALUE: _____ .00
MONTHLY DEPR: _____ 407.29
ACCUM DEPR: _____ 24,443.85
MONTHS DEPR: 060
```

VIEW DEPRECIATION

Allows users to view recorded depreciation record(s) of assets, including:

- One or more Depreciation Records
- Total Cost
- Salvage Value (usually zero)
- Monthly Depreciation
- Accumulated Depreciation
- Months Depreciated
- Date of Last Change Affecting Depreciation



VIEW DEPRECIATION

CAMS calculates and posts monthly depreciation on the first day of the month for the prior month EXCEPT for new records that are added

- New records calculate over the next business night

When is the asset depreciation available in Enterprise Reports (ER)/Web Intelligence (BI Launch Pad)?

- If added/changed on Friday: Monday
- If added/changed on Saturday - Monday: Tuesday
- If added/changed on Tuesday: Wednesday



VIEW DEPRECIATION

What assets are depreciated?

- Assets that meet the state's capitalization policy
- Asset records with multiple features
 - Same reference number
 - First 2 characters of class are the same
 - Total cost of all records (all features) meet the capitalization threshold for the class
 - Roll field is Y



DEMONSTRATION #8

VIEW DEPRECIATION OF CAMS ASSETS

Watch the instructor demonstrate this exercise

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CAMS REPORTING OPTIONS – MAINFRAME VS. ER

Since February 2020, CAMS requested mainframe reports are no longer available

Enterprise Reporting (ER) and Web Intelligence (BI Launch Pad) are the tools to run reports on CAMS data

Report Categories:

- Remaining CAMS Mainframe Reports – automatically generated by CAMS
 - CM550 - CAMS Daily Activity Report
 - CM591 - CAMS Weekly Pending File Activity Report
 - CMXXX - CAMS Monthly Activity Report



NEW ER CAMS REPORTS

These reports are in the Financial Reports/Accounting/Capital Asset Management folder

When scheduling reports, you can change the report format parameter to run as Crystal Reports, PDF or Excel

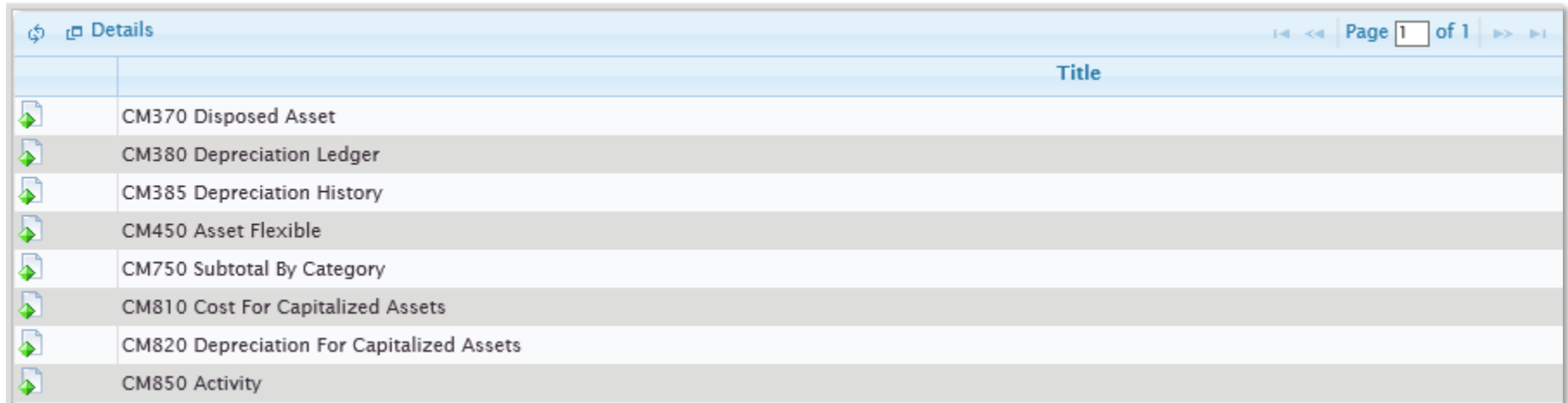
- If Excel is desired
 - Set the format parameter to “Microsoft Excel Workbook Data-only,” and
 - Set the export to Excel parameter to “Yes”

Schedule key reports to run on a recurring basis (i.e., monthly, etc.)



















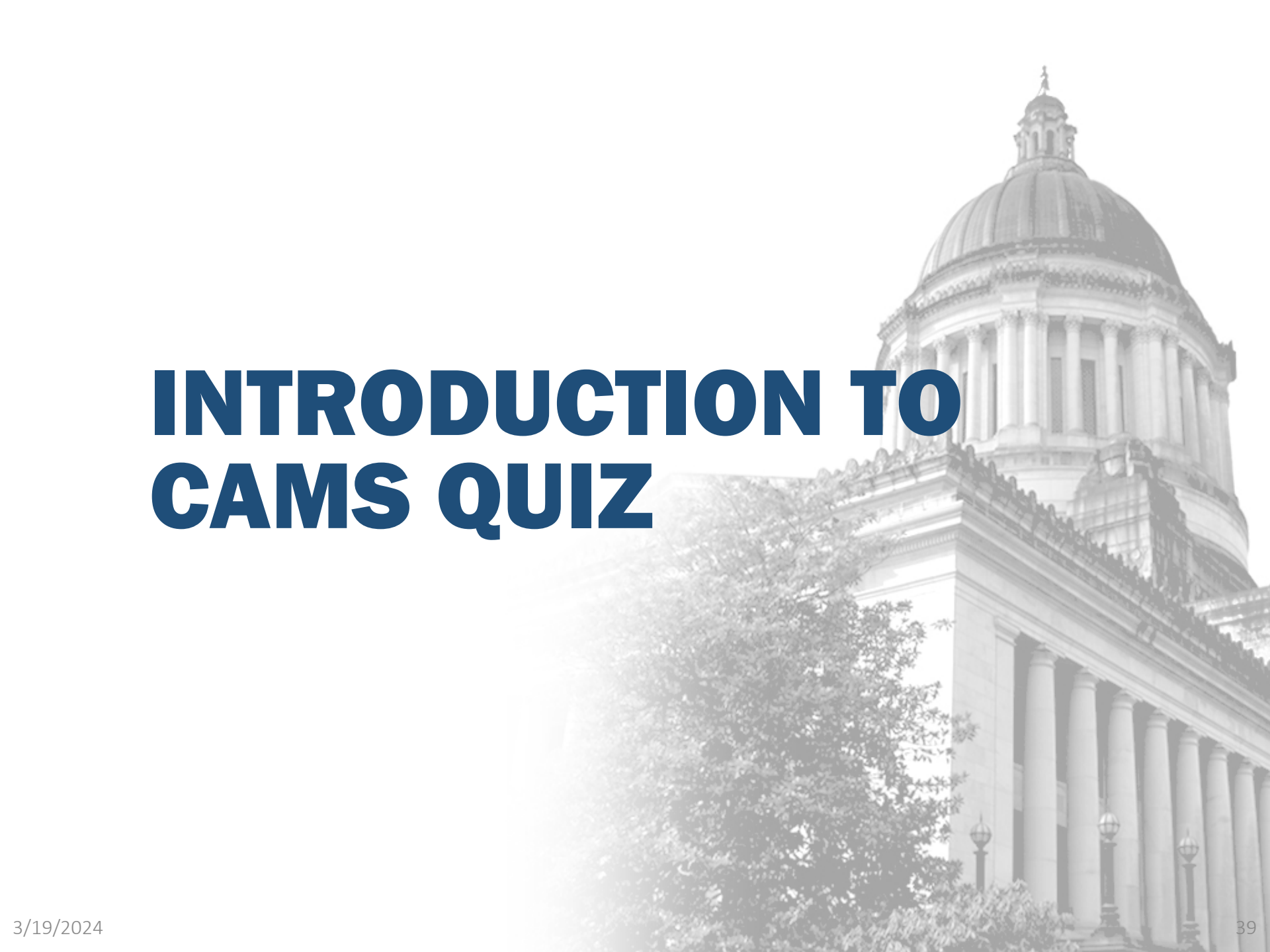
ER REPORTING

The reports shown below are available in the Enterprise Reporting (ER) portal.



The screenshot displays a web interface for the Enterprise Reporting (ER) portal. At the top, there is a navigation bar with a home icon, the text "Details", and a page indicator "Page 1 of 1". Below the navigation bar is a table with a single column titled "Title". The table lists eight reports, each with a small document icon and a green arrow icon to its left. The reports are: CM370 Disposed Asset, CM380 Depreciation Ledger, CM385 Depreciation History, CM450 Asset Flexible, CM750 Subtotal By Category, CM810 Cost For Capitalized Assets, CM820 Depreciation For Capitalized Assets, and CM850 Activity.

	Title
 	CM370 Disposed Asset
 	CM380 Depreciation Ledger
 	CM385 Depreciation History
 	CM450 Asset Flexible
 	CM750 Subtotal By Category
 	CM810 Cost For Capitalized Assets
 	CM820 Depreciation For Capitalized Assets
 	CM850 Activity



INTRODUCTION TO CAMS QUIZ

HELPFUL TIPS

Data entry in CAMS is a little different than AFRS

- Use .00 instead of assuming pennies

Remember to tab between fields (do not use the arrow keys)

CAMS Data Dictionary

- See Appendix D in the CAMS User Documentation Manual



MORE ON DEPRECIATION

How is depreciation calculated and recorded?

- Normal records: $\frac{\text{TOTAL COST OF ASSET} - \text{SALVAGE VALUE}}{\text{USEFUL LIFE OF ASSET (MONTHS)}} = \text{MONTHLY DEPRECIATION}$
- Initial depreciation creates a depreciation for the asset record
- No change in the master record - total depreciation is updated and rewritten

Changes in the following will recalculate and create a new depreciation record:

- Total cost
- Use life
- Salvage value
 - Depreciation recalculation with salvage value:
$$\frac{(\text{TOTAL COST} - \text{SALVAGE VALUE}) - \text{ACCUMULATED DEPRECIATION}}{\text{USEFUL LIFE} - \text{NUMBER OF MONTHS DEPRECIATED}}$$

CM385 – Depreciation History Report – shows history of depreciation changes

RESOURCES

To get copies of the latest system documentation, look under Reference Materials at:

- <https://www.ofm.wa.gov/it-systems/capital-asset-management-system-cams>
- CAMS User Documentation:
 - https://ofm.wa.gov/sites/default/files/public/itsystems/cams/CAMS_USER_Documentation.pdf
- CAMS Error Code Manual:
 - https://ofm.wa.gov/sites/default/files/public/itsystems/cams/CAMS_Error_Manual.pdf

State Administrative and Accounting Manual, Chapter 30:

- <https://ofm.wa.gov/sites/default/files/public/legacy/policy/ch30.pdf>



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WHO TO CONTACT WITH QUESTIONS?

CAMS:

- OFM Help Desk
 - Phone: 360-407-9100
 - Email: HereToHelp@ofm.wa.gov

Capital Asset Accounting Policies and Procedures:

- OFM Accounting Consultant
- Follow the link to find your OFM Accounting Consultant
 - <http://www.ofm.wa.gov/accounting/swa/swacontactsbyagency.asp>



RECOMMENDED TRAINING

OFM Statewide Accounting has created several eLearning courses:

- <https://ofm.wa.gov/accounting/training-accounting-and-budget-staff>

The following course is recommended for CAMS users:

- [Accounting for Capital Assets](#)

Would you like access to the CAMS training environment?

- If so, please provide us your RACF, if possible.





PLEASE COMPLETE OUR SURVEY!

OFM Enterprise Applications Training:
Chris.Soots@ofm.wa.gov

Any questions?

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